

EXHIBIT 53

From: Stewart, Cathy <Cathy.Stewart@Covidien.com>
Sent: Friday, November 14, 2008 7:43 PM
To: Adams, John G <John.Adams@Covidien.com>
Cc: Harper, Karen <Karen.Harper@Covidien.com>; Borelli, Victor <Victor.Borelli@Covidien.com>
Subject: RE: Oxy 15 mg & 30 mg @ Sunrise

Thanks for the heads up John.....

Best Regards,
Cathy Stewart, CPIM
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From: Adams, John G
Sent: Friday, November 14, 2008 1:42 PM
To: Stewart, Cathy
Cc: Harper, Karen; Borelli, Victor
Subject: FW: Oxy 15 mg & 30 mg @ Sunrise

For the Suspicious Order Monitoring, this is a potential increase on the horizon.

From: Borelli, Victor
Sent: Friday, November 14, 2008 1:15 PM
To: Muhlenkamp, Kate M (Neely)
Cc: Adams, John G
Subject: Oxy 15 mg & 30 mg @ Sunrise

Hi Kate,

Just a quick FYI regarding Sunrise. As you know, they have been growing in sales each and every month and when I was visiting with them this week, they introduced me to their new sales manager. He was Anda's # 1 salesman and brings a wealth of knowledge and systems to Sunrise. This salesman is extremely tied into the Florida market and has been the cause of most of the growth (new customers, contacts, etc...). In addition to the recently hired sales manager, they are adding 5 additional salespeople, as well as additional states to distribute product to. To make a long story short, I wanted you to be aware of their growth and to supply you with some new monthly sales projections for this account.

Beginning in January, can we raise our projections for Sunrise to:

Oxy 15 mg monthly sales: 3,000 bottles

Oxy 30 mg. monthly sales: 12,000 bottles

Hope this information helps and as always, if you have any questions, please feel free to call.

Thanks,

Victor M. Borelli

National Account Manager, Retail

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